

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES**  
**Tax Year 2025-26**

**County: Benton**

Taxable Assessed Value is the value that rates are applied to when extending taxes.

|    | SPECIALLY ASSESSED PROPERTY   | ORS                        | NUMBER OF ACCOUNTS | TAXABLE ASSESSED VALUE | REAL MARKET VALUE | ASSESSED VALUE EXEMPTED |
|----|---|----------------------------|--------------------|------------------------|-------------------|-------------------------|
| 1  | Farm Use Land (excluding homesites)   | 308A.050 - 308A.128        | 3,440              | 92,752,505             | 825,699,416       |                         |
| 2  | Farm Homesites Specially Assessed   | 308A.250 - 308A.259        | 1,004              | 10,059,410             | 30,054,750        |                         |
| 3  | Forestland (excluding homesites)  | 321.257 321.805            | 3,017              | 86,206,809             | 577,189,451       |                         |
| 4  | Small Tract Forestland (excluding homesites)  | 321.722                    | 590                | 1,893,033              | 118,947,254       |                         |
| 5  | Forest Homesites Specially Assessed   | 308A.250 - 308A.259        |                    |                        |                   |                         |
| 6  | Wildlife Habitat Conservation Land  | 308A.400 - 308A.430        | 341                | 1,792,976              | 4,821,576         |                         |
| 7  | Open Space  | 308A.300 - 308A.330        | 39                 | 317,435                | 6,511,866         |                         |
| 8  | Riparian Habitat Land   | 308A.350 - 308A.383        | 7                  | 315,161                | 1,703,336         |                         |
| 9  | Conservation Easements  | 308A.450 - 308A.465        | 20                 | 685,410                | 6,243,328         |                         |
| 10 | Low Income Rental Housing Specially Assessed  | 308.701 - 308.724          | 3                  | 2,636,643              | 12,198,657        |                         |
| 11 | All Other Specially Assessed Property   | 308.490 308.670            | 0                  | 0                      | 0                 |                         |
| 12 | <b>TOTAL OF LINES 1 THRU 11</b>   |                            | 8,461              | 196,659,382            | 1,583,369,634     |                         |
|    | <b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>   |                            |                    |                        |                   |                         |
| 13 | Alternative Energy System   | 307.175                    |                    |                        |                   |                         |
| 14 | Commercial Facilities Under Construction  | 307.340                    | 1                  | 883,919                | 8,922,805         | 3,677,067               |
| 15 | Enterprise Zones  | 285C.175                   | 4                  | 283,541                | 14,435,981        | 7,973,012               |
| 16 | Farm Labor Camps, Day Care Centers  | 307.485                    |                    |                        |                   |                         |
| 17 | Historic Property   | 358.505                    |                    |                        |                   |                         |
| 18 | Housing for Low Income Rental   | 307.517                    |                    |                        |                   |                         |
| 19 | Nonprofit Low Income Rental Housing   | 307.541                    |                    |                        |                   |                         |
| 20 | Multiple Unit Housing in Core Areas   | 307.612                    |                    |                        |                   |                         |
| 21 | Nonprofit Homes for the Elderly   | 307.370 308.490            |                    |                        |                   |                         |
| 22 | Workforce Housing   | Ore. Laws 2021 c.527       |                    |                        |                   |                         |
| 23 | Affordable Housing Covenant   | 307.555                    |                    |                        |                   |                         |
| 24 | Pollution Control Facilities  | 307.420                    |                    |                        |                   |                         |
| 25 | Port and Airport Property Leased (in lieu and fully exempt)   | 307.120                    | 2                  | 0                      | 167,970           | 167,970                 |
| 26 | War Veterans and Spouses  | 307.260, 307.283           | 654                | 174,918,084            | 367,556,135       | 19,763,098              |
| 27 | Military Homestead Exemption  | 307.286                    | 1                  | 64,909                 | 457,640           | 108,366                 |
| 28 | Food Processing Equipment   | 307.455                    |                    |                        |                   |                         |
| 29 | Business Personal Property Tax Exemption  | 308.250(2)                 | 1,071              |                        | 8,122,858         |                         |
| 30 | Strategic Investment Program (SIP)  | 285C.600                   |                    |                        |                   |                         |
| 31 | Land Held by Nonprofit Corporation for Building Residences  | 307.513                    |                    |                        |                   |                         |
| 32 | Brownfield Development  | note following ORS 307.430 |                    |                        |                   |                         |
| 33 | New Industrial Property in Rural Areas  | note following ORS 307.340 |                    |                        |                   |                         |
| 34 | Surviving Spouse of Public Safety Officer   | 307.295                    |                    |                        |                   |                         |
| 35 | Seismic Upgrade/ Retrofits Exemption  | note following ORS 307.175 |                    |                        |                   |                         |
| 36 | All Other Business/Housing/Misc. Exemptions   |                            |                    |                        |                   |                         |
| 37 | <b>TOTAL OF LINES 13 THRU 36</b>  |                            | 10,194             | 176,150,453            | 408,540,711       | 31,689,513              |
|    | <b>PUBLIC EXEMPTIONS</b>  |                            |                    |                        |                   |                         |
| 38 | Federal Government  | 307.040                    | 270                | 0                      | 125,986,444       | 112,237,451             |
| 39 | State   | 307.090                    | 261                | 351,578                | 1,438,687,113     | 962,243,358             |
| 40 | County  | 307.090                    | 191                | 350,633                | 110,306,475       | 76,256,820              |
| 41 | Cities and Towns  | 307.090                    | 454                | 43,380                 | 399,973,424       | 277,044,022             |
| 42 | School Districts  | 307.090                    | 76                 | 122,351,017            | 779,167,487       | 368,068,681             |
| 43 | Housing Authorities   | 307.092                    | 40                 | 0                      | 49,276,153        | 25,619,877              |
| 44 | All Other Municipal Corporations  | 307.090 307.181            | 20                 | 1,091,845              | 7,027,227         | 2,532,129               |
| 45 | <b>TOTAL OF LINES 38 THRU 44</b>  |                            | 1,312              | 124,188,453            | 2,910,424,323     | 1,824,002,338           |
|    | <b>SOCIAL WELFARE EXEMPTIONS</b>  |                            |                    |                        |                   |                         |
| 46 | Fraternal Organizations   | 307.136                    | 6                  | 1,957,230              | 7,500,394         | 2,751,757               |
| 47 | Literary, Charitable, and Scientific Organizations  | 307.130                    | 231                | 49,870,040             | 625,739,980       | 235,789,767             |
| 48 | Churches and Religious Organizations  | 307.140                    | 131                | 3,700,039              | 236,251,675       | 115,539,168             |
| 49 | Academies and Day Care Facilities   | 307.145                    | 9                  | 0                      | 72,942,101        | 39,915,716              |
| 50 | Burial Grounds, Crematories, Tombs, etc.  | 307.150                    | 32                 | 57,523                 | 10,662,101        | 4,529,028               |
| 51 | Public Libraries Privately Owned  | 307.160                    | 1                  | 0                      | 1,165,482         | 712,173                 |
| 52 | Senior Centers Privately Owned  | 307.147                    | 0                  | 0                      | 0                 | 0                       |
| 53 | Public Parks Privately Owned  | 307.115                    | 0                  | 0                      | 0                 | 0                       |
| 54 | All Other Social Welfare Exemptions   |                            | 0                  | 0                      | 0                 | 0                       |
| 55 | <b>TOTAL OF LINES 46 THRU 54</b>  |                            | 410                | 55,584,832             | 954,261,733       | 399,237,609             |
| 56 | Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? _____ If no, describe what was not included. |                            |                    |                        |                   |                         |